Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

- 1. (currently amended) A variable-resistance element comprising a resistor and a sliding contact that slides on a surface of the resistor, the resistor comprising:
- a first resistor layer comprising carbon black and a first reinforcing material dispersed in a binder resin; and
- a second resistor layer comprising carbon black and a second reinforcing material dispersed in a binder resin, the second reinforcing material having a smaller average particle size than the first reinforcing material,

wherein the second resistor layer is disposed on the first resistor layer,

wherein the average particle size of the second reinforcing material is not less than 0.1 um but less than 1 um.

wherein the second reinforcing material comprises spherical particles,
wherein the second resistor layer comes into contact with the sliding contact, and
wherein the second reinforcing material is thermal black.

2-3. (canceled)

- 4. (original) The variable-resistance element according to claim 1, wherein the content of the second reinforcing material in the second resistor layer is 5 to 30 percent by volume.
- 5. (original) The variable-resistance element according to claim 1, wherein the average particle size of the first reinforcing material is in the range of 1 to 10 μ m.

6. (original) The variable-resistance element according to claim 5, wherein the first reinforcing material comprises pulverized carbon fibers.